

COMPARABLE DS3 SERVICE COST ANALYSIS  
INSIDE CENTRAL OFFICE  
BY TRP FUNCTION

CHART 2 -- Recurring and Nonrecurring Costs

BELLSOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	\$ Depreciation M	\$ Cost of Money N	\$ FIT O	\$ Administrative P	\$ Maintenance Q	Total Recurring Direct Costs R	Recurring Rate S	No. of Units T	Recurring Charges (rate * unit) U	Total Nonrecurring Direct Costs V	Nonrecurring Rate W	Nonrecurring Charges (rate * unit) X
65	DS3 Cross-Conn. -rec												
66	DS3 Sw. Trans. Loc. Chan. CO Located Eq.	\$1,893.41	\$1,079.96	\$477.62	\$471.37	\$238.97	\$4,161.33	\$2,100.00	609	\$1,278,900.00			
67	\$Ad Valorem Tax*						\$172.90						
68													
69													
70													
71	DS3 Cross-Conn. -rec total	\$1,893.41	\$1,079.96	\$477.62	\$471.37	\$238.97	\$4,334.23	\$2,100.00	609	\$1,278,900.00			\$0.00
72													
73	DS3 Cross-Conn. -nrc*												
74	DS3 Sw. Tran. Loc. Channel First				\$1,164.73			\$870.50	29		\$1,164.73	\$870.50	\$25,244.50
75	Additional				\$0.00			\$427.88	2		\$0.00	\$427.88	\$855.76
76													
77													
78													
79	DS3 Cross-Conn. -nrc total*	\$0.00	\$0.00	\$0.00	\$1,164.73	\$0.00	\$0.00		31	\$0.00			\$26,100.26
80													
81	DS3 Maintenance & Repair -rec												
82													
83													
84													
85													
86													
87	DS3 Maintenance & Repair -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
88													
89	DS3 Maintenance & Repair -nrc												
90													
91													
92													
93													
94													
95	DS3 Maintenance & Repair -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
96													
97	DS3 Technician Training -rec												
98													
99													
100													
101													
102													
103	DS3 Technician Training -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
104													
105	DS3 Technician Training -nrc												
106													
107													
108													
109													
110													
111	DS3 Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00

Note: If M - Q do not apply, fill in R and explain  
in attachment what the amount in R includes.  
See Chart 2, Attachment 1

**CHART 2, ATTACHMENT 1  
COMPARABLE DS3 SERVICE COST ANALYSIS  
INSIDE CENTRAL OFFICE**

**ANNUAL COST FACTORS, COLS. G thru L**

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual costs by rate element impossible. Please see Exhibit 3C for the annual cost factors for DS3 Switched Transport Local Channel.

Additionally, there is no provision on Chart 1 or 2 for an Ad Valorem Tax category. Those costs are included in the total on Line 67 in column R

BellSouth has not developed costs for the DS3 Switched Transport Local Channel, since it was filed as an offering in the Local Transport Restructure and cost support was not required. Therefore, the investments and cost for LightGate® Service 1 Month-to-Month, a single DS3, are used to support the DS3 transport Local Channel in Exhibit 2. The LightGate® 1 investments and costs were filed in BellSouth Transmittal No. 53, July 31, 1992

The LightGate® 1 Local Channel cost was developed by applying state specific annual cost factors to weighted state specific investments and then adding to determine a regional cost. Additionally, nonreusable plant was identified in the LightGate® 1 cost study. A one-year annual cost factor was used to calculate the month-to-month contract plan monthly costs for the nonreusable plant and the average service life annual cost factors were used to calculate the reusable plant monthly cost.

**\$FIT, COL O**

The Federal Income Tax Expense also includes State Tax Allocations. This column includes Federal Tax Account 7220.0000 and State and Local Income Tax Account 7230.1000.

**NONRECURRING COSTS**

The nonrecurring costs and rates are not divided between inside and outside the central office. The nonrecurring costs and rates are for provisioning the circuit point-to-point, central office end to customer premises end.

Therefore, the same nonrecurring costs and rates are included on both the inside and the outside charts.

**COMPARABLE DS1 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE  
BY TRP FUNCTIONS**

**CHART 1 - - Investment and ACF Data**

**BELLSOUTH TELECOMMUNICATIONS, INC.**

[illegible]

COMPARABLE DS1 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE  
BY TRP FUNCTIONS

CHART 1 -- Investment and ACF Data

BELLSOUTH TELECOMMUNICATIONS, INC.

FUNCTIONS	INVESTMENT Circuit Equip.	INVESTMENT 2 Fiber	INVESTMENT 3 Conduit	INVESTMENT 4 Land	INVESTMENT 5 Building	TOTAL INVESTMENT	Depreciation ACF	Cost of Money ACF	FIT ACF	Administrative ACF	Maintenance ACF	TOTAL ACF
A	B	C	D	E	F	G	H	I	J	K	L	
DS1 Cross-Conn. -rec												
Outside CO Located Equipment	\$1,295.85	\$325.89	\$82.14	\$3.02	\$60.23	\$2,152.86						
DS1 Local Channel												
DS1 Cross-Conn. -rec total	\$1,295.85	\$325.89	\$82.14	\$3.02	\$60.23	\$2,152.86						
DS1 Cross-Conn. -nrc												
DS1 Cross-Conn. -nrc total												
DS1 Maintenance & Repair -rec												
DS1 Maintenance & Repair -rec total												
DS1 Maintenance & Repair -nrc												
DS1 Maintenance & Repair -nrc total												
DS1 Technician Training -rec												
DS1 Technician Training -rec total												
DS1 Technician Training -nrc												
DS1 Technician Training -nrc total												

Note: If A - E do not apply, fill in F and explain  
in attachment what is included in F.  
See Chart 1, Attachment 1.

**CHART 1, ATTACHMENT 1  
COMPARABLE DS1 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE**

**CIRCUIT EQUIPMENT, COL A**

The following detail is summarized in column A:

Circuit Investment	Acct	Description
\$527.43	257C	Circuit Equipment - Digital Pair Gain Lightwave terminal, fiber optic splicing terminal, DSX-1 cross-connect panel, 3/1 multiplexer, DSX-3 cross-connect panel
\$768.42	357C	Circuit Equipment - Other Digital Lightwave terminal, fiber optic splicing terminal, DSX-1 cross-connect panel, 3/1 multiplexer, DSX-3 cross-connect panel
<hr/>		
<b>\$1,295.85</b>		Total summarized in Circuit Investment

**FIBER INVESTMENT, COL B**

The following detail is summarized in column B:

Fiber Investment	Acct	Description
\$22.36	812C	Building Entrance Cable - Fiber Optical Fiber cable that either enters a building or terminates on the outside of a building in order to provide access service to that building
\$62.96	822C	Aerial Cable - Fiber Aerial optical fiber cable and other associated equipment
\$128.41	845C	Buried Cable - Fiber Optical fiber cable and other associated equipment that is buried in the ground
\$112.16	85C	Underground Cable - Fiber Optical fiber cable and other associated material placed in underground conduit
<hr/>		
<b>\$325.89</b>		Total summarized in Fiber Investment

**CHART 1, ATTACHMENT 1  
COMPARABLE DS1 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE**

**TOTAL INVESTMENT, COL F**

The following detail is summarized in column F in addition to the total investments listed in columns A thru E:

Total Investment	Acct	Description
\$108.98	758C	Subscriber Pair Gain Equipment Lightwave terminal, fiber optic splicing terminal, DSX-1 cross-connect panel, 3/1 multiplexer, DSX-3 cross-connect panel, located at the customer's premises and dedicated to one customer
\$23.07	1C	Poles Poles, crossarms, guys and other material used in constructing pole lines
\$22.36	12C	Building Entrance Cable - Metallic Metallic conductor cable that either enters a building or terminated on the outside of a building in order to provide access service to that building
\$80.32	22C	Aerial Cable - Metallic Aerial metallic conductor cable and other associated equipment
\$116.44	45C	Buried Cable - Metallic Metallic conductor cable and other associated equipment that is buried in the ground
\$34.56	5C	Underground Cable - Metallic Metallic conductor cable and other associated material placed in underground conduit
<b>\$385.73</b>		Total Other Categories Included in Total Investment Column F

**ANNUAL COST FACTORS, COLS. G thru L**

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3B for the annual cost factors for DS1 Local Channel.

**COMPARABLE DS1 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE  
BY TRP FUNCTION**

### CHART 2 - - Recurring and Nonrecurring Costs

**BELLSOUTH TELECOMMUNICATIONS, INC.**

2000-2001 Forecast Worksheet, Inc.													
	FUNCTIONS	\$ Depreciation	\$ Cost of Money	\$ FIT	\$ Administrative	\$ Maintenance	Total Recurring Direct Costs	Recurring Rate	No. of Units	Recurring Charges (rate * unit)	Total Nonrecurring Direct Costs	Nonrecurring Rate	Nonrecurring Charges (rate * unit)
		M	N	O	P	Q	R	S	T	U	V	W	X
1	DS1 Provisioning - rec												
2													
3													
4													
5													
6													
7	DS1 Provisioning - rec Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00
8													
9	DS1 Provisioning - nrc												
10													
11													
12													
13													
14													
15	DS1 Provisioning - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00
16													
17	DS1 Entrance - rec												
18													
19													
20													
21													
22													
23	DS1 Entrance - rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00
24													
25	DS1 Entrance - nrc												
26													
27													
28													
29													
30													
31	DS1 Entrance - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
32													
33	DS1 Termination - rec												
34													
35													
36													
37													
38													
39	DS1 Termination - rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
40													
41	DS1 Termination - nrc												
42													
43													
44													
45													
46													
47	DS1 Termination - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
48													
49	DS1 Equipment Installation -rec												
50													
51													
52													
53													
54													
55	DS1 Equipment Installation -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
56													
57	DS1 Equipment Installation -nrc												
58													
59													
60													
61													
62													
63	DS1 Equipment Installation -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
64													

**COMPARABLE DS1 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE  
BY TRP FUNCTION**

CHART 2 -- Recurring and Nonrecurring Costs

BELL SOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	\$ Depreciation M	\$ Cost of Money N	\$ FIT O	\$ Administrative P	\$ Maintenance Q	Total Recurring Direct Costs R	Recurring Rate S	No. of Units T	Recurring Charges (rate * unit) U	Total Nonrecurring Direct Costs V	Nonrecurring Rate W	Nonrecurring Charges (rate * unit) X
65	DS1 Cross-Conn. -rec												
66	DS1 Loc. Channel Equip. Located O/S CO	\$219.68	\$185.70	\$81.55	\$76.06	\$33.87	\$596.86	\$140.00	134	\$18,760.00			
67	\$Ad Valorem Tax						\$26.06						
68													
69													
70													
71	DS1 Cross-Conn. -rec total	\$219.68	\$185.70	\$81.55	\$76.06	\$33.87	\$622.91	\$140.00	134	\$18,760.00			
72													
73	DS1 Cross-Conn. -nrc												
74	DS1 Local Channel First				\$845.67				52		\$845.67	\$866.97	\$45,082.44
75	Additional				\$375.52				5		\$375.52	\$486.83	\$2,434.15
76													
77													
78													
79	DS1 Cross-Conn. -nrc total	\$0.00	\$0.00	\$0.00	\$1,221.19	\$0.00	\$0.00		57	\$0.00	\$1,221.19	\$1,353.80	\$47,516.59
80													
81	DS1 Maintenance & Repair -rec												
82													
83													
84													
85													
86													
87	DS1 Maintenance & Repair -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
88													
89	DS1 Maintenance & Repair -nrc												
90													
91													
92													
93													
94													
95	DS1 Maintenance & Repair -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
96													
97	DS1 Technician Training -rec												
98													
99													
100													
101													
102													
103	DS1 Technician Training -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
104													
105	DS1 Technician Training -nrc												
106													
107													
108													
109													
110													
111	DS1 Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00

Note: If M - Q do not apply, fill in R and explain  
in attachment what the amount in R includes.  
SEE CHART 2, ATTACHMENT 1



**CHART 2, ATTACHMENT 1  
COMPARABLE DS1 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE**

**ANNUAL COSTS, COLS. M thru R**

BellSouth maintains annual costs factors by USOA Field Reporting Codes. This makes providing the annual costs by rate element impossible. Please see Exhibit 3B for the annual cost factors for DS1 Local Channel.

Additionally, there is no provision on Chart 1 or Chart 2 for an Ad Valorem Tax category. Those costs are included in the total on Line 67 in column R

**\$ FIT, COL Q**

The Federal Income Tax Expense also includes State Tax Allocations. This column includes Federal Tax Account 7220.2000 and State and Local Income Tax Account 7230.1000.

**NONRECURRING COSTS**

The nonrecurring costs and rates are not divided between inside and outside the central office. The nonrecurring costs and rates are for provisioning the circuit point-to-point, central office end to customer premises end.

Therefore, the same nonrecurring costs and rates are included on both the inside and outside charts.



COMPARABLE DS3 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE  
BY TRP FUNCTIONS

CHART 1 -- Investment and ACF Data

BELLSOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	INVESTMENT 1 Circuit Equip.	INVESTMENT 2 Fiber	INVESTMENT 3 Conduit	INVESTMENT 4 Land	INVESTMENT 5 Building	TOTAL INVESTMENT	Depreciation ACF	Cost of Money ACF	FIT ACF	Administrative ACF	Maintenance ACF	TOTAL ACF
		A	B	C	D	E	F	G	H	I	J	K	L
65	DS3 Cross-Conn. -rec												
66	Equipment Located Outside CO	\$19,544.39	\$11,297.16	\$4,412.45			\$35,299.34						
67	DS3 Switched Transport Local Channel												
68													
69													
70													
71	DS3 Cross-Conn. -rec total	\$19,544.39	\$11,297.16	\$4,412.45	\$0.00	\$0.00	\$35,299.34						
72													
73	DS3 Cross-Conn. -nrc												
74													
75													
76													
77													
78													
79	DS3 Cross-Conn. -nrc total												
80													
81	DS3 Maintenance & Repair -rec												
82													
83													
84													
85													
86													
87	DS3 Maintenance & Repair -rec total												
88													
89	DS3 Maintenance & Repair -nrc												
90													
91													
92													
93													
94													
95	DS3 Maintenance & Repair -nrc total												
96													
97	DS3 Technician Training -rec												
98													
99													
100													
101													
102													
103	DS3 Technician Training -rec total												
104													
105	DS3 Technician Training -nrc												
106													
107													
108													
109													
110													
111	DS3 Technician Training -nrc total												

Note: If A - E do not apply, fill in F and explain  
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See Chart 1, Attachment 1

**CHART 1, ATTACHMENT 1  
COMPARABLE DS3 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE**

**TOTAL INVESTMENT, COL F**

This column includes the following category not specified in columns A thru E:

Total Investment	Acct	Description
\$45.34	1C	Poles Poles, crossarms, guys and other material used in constructing pole lines

**ANNUAL COST FACTORS, COLS. G thru L**

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3C for the annual cost factors for DS3 Switched Transport Local Channel.

BellSouth has not developed costs for the DS3 Switched Transport Local Channel, since it was filed as an offering in the Local Transport Restructure and cost support was not required. Therefore, the investments and cost for LightGate® Service 1 Month-to-Month, a single DS3, are used to support the DS3 transport Local Channel in Exhibit 2. The LightGate® 1 investments and costs were filed in BellSouth Transmittal No. 53, July 31, 1992

The LightGate® 1 Local Channel cost was developed by applying state specific annual cost factors to weighted state specific investments and then adding to determine a regional cost. Additionally, nonreusable plant was identified in the LightGate® 1 cost study. A one-year annual cost factor was used to calculate the month-to-month contract plan monthly costs for the nonreusable plant and the average service life annual cost factors were used to calculate the reusable plant monthly cost.

**BELLSOUTH TELECOMMUNICATIONS, INC.**

DELL/CDW TELECOMMUNICATIONS, INC.												
FUNCTIONS	\$ Depreciation M	\$ Cost of Money N	\$ FIT O	\$ Administrative P	\$ Maintenance Q	Total Recurring Direct Costs R	Recurring Rate S	No. of Units T	Recurring Charges (rate * unit) U	Total Nonrecurring Direct Costs V	Nonrecurring Rate W	Nonrecurring Charges (rate * unit) X
DS3 Provisioning - rec												
DS3 Provisioning - rec Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00
DS3 Provisioning - nrc												
DS3 Provisioning - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00
DS3 Entrance - rec												
DS3 Entrance - rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$0.00
DS3 Entrance - nrc												
DS3 Entrance - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
DS3 Termination - rec												
DS3 Termination - rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
DS3 Termination - nrc												
DS3 Termination - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
DS3 Equipment Installation - rec												
DS3 Equipment Installation - rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
DS3 Equipment Installation - nrc												
DS3 Equipment Installation - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00

COMPARABLE DS3 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE  
BY TRP FUNCTION

CHART 2 - - Recurring and Nonrecurring Costs

BELLSOUTH TELECOMMUNICATIONS, INC.

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65	DS3 Cross-Conn. -rec												
66	DS3 Sw. Trans. Loc. Chan CO Located Eq.	\$8,597.91	\$3,236.26	\$1,408.62	\$1,284.90	\$245.39	\$14,773.08	\$2,100.00	609	\$1,278,900.00			
67	\$Ad Valorem Tax						\$441.24						
68													
69													
70													
71	DS3 Cross-Conn. -rec total	\$8,597.91	\$3,236.26	\$1,408.62	\$1,284.90	\$245.39	\$15,214.32	\$2,100.00	609	\$1,278,900.00			\$0.00
72													
73	DS3 Cross-Conn. -nrc												
74	DS3 SW. Tran. Loc. Channel First				\$1,164.73				29		\$1,164.73	\$870.50	\$25,244.50
75	Additional				\$0.00				2		\$0.00	\$427.88	\$855.76
76													
77													
78													
79	DS3 Cross-Conn. -nrc total	\$0.00	\$0.00	\$0.00	\$1,164.73	\$0.00	\$0.00		31	\$0.00			\$26,100.26
80													
81	DS3 Maintenance & Repair -rec												
82													
83													
84													
85													
86													
87	DS3 Maintenance & Repair -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
88													
89	DS3 Maintenance & Repair -nrc												
90													
91													
92													
93													
94													
95	DS3 Maintenance & Repair -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
96													
97	DS3 Technician Training -rec												
98													
99													
100													
101													
102													
103	DS3 Technician Training -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
104													
105	DS3 Technician Training -nrc												
106													
107													
108													
109													
110													
111	DS3 Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00

Note: If M - Q do not apply, fill in R and explain  
in attachment what the amount in R includes.  
See Chart 2, Attachment 1

**CHART 2, ATTACHMENT 1  
COMPARABLE DS3 SERVICE COST ANALYSIS  
OUTSIDE CENTRAL OFFICE**

**ANNUAL COST FACTORS, COLS. G thru L**

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**\$FIT, COL Q**

The Federal Income Tax Expense also includes State Tax Allocations. This column includes Federal Tax Account 7220.0000 and State and Local Income Tax Account 7230.1000.

**NONRECURRING COSTS**

The nonrecurring costs and rates are not divided between inside and outside the central office. The nonrecurring costs and rates are for provisioning the circuit point-to-point, central office end to customer premises end.

Therefore, the same nonrecurring costs and rates are included on both the inside and outside charts.



# TRP FORMS



# DS1 Entrance Function

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	CABLE SUPPORT STRUCTURE	FLOOR SPACE - (PER SQ. FT.)	FLOOR SPACE - (PER AMPERE)	
1 TOTAL INVESTMENT: List Plant & Equip.	\$490.57	\$136.66	\$126.87	\$
2 Circuit Equipment - 2232 - Dep. Life - 10.1	\$480.39	N/A	N/A	\$
3 Land - 2111 - Dep. Life - Not Applicable	\$0.71	\$2.75	\$0.18	\$
4 Building - 2121 - Dep. Life - 44.7	\$9.47	\$133.91	\$2.45	\$
5 Central Office Equipment - 2212 - Dep. Life - 13.9	N/A	N/A	\$62.12	\$
6 Central Office Equipment - 2211 - Dep. Life - 16.8	N/A	N/A	\$62.12	\$
7 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
8 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
9 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
10 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
11 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
12 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
13 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
14 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
15 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
17 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
18 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
19 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
20 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
21 DEPRECIATION EXPENSE	\$54.00	\$3.47	\$11.57	\$
22 COST OF MONEY (\$ Amount)	\$38.11	\$15.63	\$9.91	\$
23 COST OF MONEY (Percentage)	12.15%	13.89%	12.09%	%
24 FEDERAL INCOME TAX - 7220.2000	\$14.37	\$5.92	\$3.73	\$
25 STATE AND LOCAL INCOME TAX - 7230.1000	\$2.53	\$1.04	\$0.68	\$
26 OTHER TAX: List Taxes - 7240.0000	\$5.88	\$1.63	\$1.52	\$
27 List: Property Tax - 7240.1100	\$5.54	\$1.54	\$1.43	\$
28 List: Capital Stock Tax - 7240.3000	\$0.29	\$0.08	\$0.08	\$
29 List: Other Tax - 7240.9000	\$0.05	\$0.01	\$0.01	\$
30 List:	\$	\$	\$	\$
31 List:	\$	\$	\$	\$
32 List:	\$	\$	\$	\$
33 MAINTENANCE EXPENSE	\$3.92	\$0.20	\$3.73	\$
34 ADMIN and OTHER EXPENSE: List Expense	\$18.08	\$5.04	\$4.68	\$
35 Admin - XXXX - (Secondary Inv)	\$8.95	\$2.49	\$2.32	\$
36 Admin - 6115	\$0.02	\$0.01	\$0.01	\$
37 Admin - 6122	\$0.07	\$0.02	\$0.02	\$
38 Admin - 6123	\$0.50	\$0.14	\$0.13	\$
39 Admin - 6124	\$1.93	\$0.54	\$0.50	\$
40 Admin - 6532	\$0.00	\$0.00	\$0.00	\$
41 Admin - 6535	\$1.15	\$0.32	\$0.30	\$
42 Admin - 6540	\$0.16	\$0.04	\$0.04	\$
43 Admin - 6611	\$0.00	\$0.00	\$0.00	\$
44 Admin - 6612	\$0.00	\$0.00	\$0.00	\$
45 Admin - 6613	\$0.00	\$0.00	\$0.00	\$
46 Admin - 6623	\$3.65	\$1.02	\$0.94	\$
47 Admin - 6711	\$0.00	\$0.00	\$0.00	\$
48 Admin - 6712	\$0.00	\$0.00	\$0.00	\$
49 Admin - 6721	\$0.83	\$0.23	\$0.21	\$
50 Admin - 6722	\$0.00	\$0.00	\$0.00	\$
51 Admin - 6723	\$0.00	\$0.00	\$0.00	\$
52 Admin - 6724	\$0.82	\$0.23	\$0.21	\$
53 Admin - 6725	\$0.00	\$0.00	\$0.00	\$
54 Admin - 6726	\$0.00	\$0.00	\$0.00	\$
55 Admin - 6727	\$0.00	\$0.00	\$0.00	\$
56 Admin - 6728	\$0.00	\$0.00	\$0.00	\$
57 ANNUAL COST PER UNIT	\$136.89	\$32.93	\$35.80	\$
58 MONTHLY COST PER UNIT	\$11.41	\$2.74	\$2.98	\$
59 MONTHLY RATE PER UNIT	\$13.35	\$3.20	\$3.48	\$
60 UNIT OF MEASUREMENT				
	Per Cable Support Structure	Per Square Foot	Per Ampere	
61 RATIO: Rate / Direct Cost	1.42	1.46	1.41	
62 RATIO: Rate / Unit Cost	1.17	1.17	1.17	

## Notes:

- The Entrance Function includes the costs of conduit, vault, riser, and similar space required to connect the point of interconnection of the interconnector's and the LEC's networks to the point of interconnection, i.e., to the central office terminating equipment dedicated to the interconnector.
- Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., cable placement per first and additional foot, cable splicing, etc.
- BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost

# DS3 Entrance Function

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	CABLE SUPPORT STRUCTURE	FLOOR SPACE - (PER SQ. FT.)	FLOOR SPACE - (PER AMPERE)	
1	TOTAL INVESTMENT: List Plant & Equip.	\$490.57	\$136.86	\$126.87
2	Circuit Equipment - 2232 - Dep. Life - 10.1	\$480.39	N/A	N/A
3	Lead - 2211 - Dep. Life - Not Applicable	\$0.71	\$2.75	\$0.18
4	Building - 2121 - Dep. Life - 44.7	\$9.47	\$133.91	\$2.45
5	Control Office Equipment - 2212 - Dep. Life - 13.9	N/A	N/A	\$62.12
6	Control Office Equipment - 2211 - Dep. Life - 10.8	N/A	N/A	\$62.12
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$54.00	\$3.47	\$11.57
22	COST OF MONEY (\$ Amount)	\$38.11	\$15.63	\$8.91
23	COST OF MONEY (Percentage)	12.15%	13.89%	12.09%
24	FEDERAL INCOME TAX - 7220.2000	\$14.37	\$5.92	\$3.73
25	STATE AND LOCAL INCOME TAX - 7230.1000	\$2.53	\$1.04	\$0.66
26	OTHER TAX: List Taxes - 7240.0000	\$5.88	\$1.63	\$1.52
27	List: Property Tax - 7240.1100	\$5.54	\$1.54	\$1.43
28	List: Capital Stock Tax - 7240.3000	\$0.29	\$0.08	\$0.08
29	List: Other Tax - 7240.9000	\$0.05	\$0.01	\$0.01
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$3.92	\$0.20	\$3.73
34	ADMIN and OTHER EXPENSE: List Expense	\$18.08	\$5.04	\$4.68
35	Admin - XXXX - (Secondary Inv)	\$8.95	\$2.49	\$2.32
36	Admin - 6115	\$0.02	\$0.01	\$0.01
37	Admin - 6122	\$0.07	\$0.02	\$0.02
38	Admin - 6123	\$0.50	\$0.14	\$0.13
39	Admin - 6124	\$1.93	\$0.54	\$0.50
40	Admin - 6532	\$0.00	\$0.00	\$0.00
41	Admin - 6535	\$1.15	\$0.32	\$0.30
42	Admin - 6540	\$0.16	\$0.04	\$0.04
43	Admin - 6611	\$0.00	\$0.00	\$0.00
44	Admin - 6612	\$0.00	\$0.00	\$0.00
45	Admin - 6613	\$0.00	\$0.00	\$0.00
46	Admin - 6623	\$3.65	\$1.02	\$0.94
47	Admin - 6711	\$0.00	\$0.00	\$0.00
48	Admin - 6712	\$0.00	\$0.00	\$0.00
49	Admin - 6721	\$0.83	\$0.23	\$0.21
50	Admin - 6722	\$0.00	\$0.00	\$0.00
51	Admin - 6723	\$0.00	\$0.00	\$0.00
52	Admin - 6724	\$0.82	\$0.23	\$0.21
53	Admin - 6725	\$0.00	\$0.00	\$0.00
54	Admin - 6726	\$0.00	\$0.00	\$0.00
55	Admin - 6727	\$0.00	\$0.00	\$0.00
56	Admin - 6728	\$0.00	\$0.00	\$0.00
57	ANNUAL COST PER UNIT	\$136.89	\$32.93	\$35.80
58	MONTHLY COST PER UNIT	\$11.41	\$2.74	\$2.98
59	MONTHLY RATE PER UNIT	\$13.35	\$3.20	\$3.48
60	UNIT OF MEASUREMENT			
	Per Cable Support Structure	Per Square Foot	Per Ampere	
61	RATIO: Rate / Direct Cost	1.42	1.46	1.41
62	RATIO: Rate / Unit Cost	1.17	1.17	1.17

## Notes:

- (1) The Entrance Function includes the costs of conduit, vault, riser, and similar space required to connect the point of interconnection of the interconnector's and the LEC's networks to the point of interconnection, i.e., to the central office terminating equipment dedicated to the interconnector.
- (2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., cable placement per first and additional foot, cable splicing, etc.
- (3) BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost

# DS1 Equipment Installation Function

Nonrecurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	CABLE INSTALLATION CHARGE	SECURITY ESCORT	SECURITY ESCORT	
1 TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$	\$
2 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
3 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
4 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
5 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
6 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
7 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
8 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
9 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
10 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
11 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
12 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
13 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
14 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
15 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
16 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
17 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
18 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
19 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
20 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
21 DEPRECIATION EXPENSE	\$	\$	\$	\$
22 COST OF MONEY (\$ Amount)	\$	\$	\$	\$
23 COST OF MONEY (Percentage)	%	%	%	%
24 FEDERAL INCOME TAX	\$	\$	\$	\$
25 STATE AND LOCAL INCOME TAX	\$	\$	\$	\$
26 OTHER TAX: List Taxes	\$	\$	\$	\$
27 List: Property Tax	\$	\$	\$	\$
28 List:	\$	\$	\$	\$
29 List:	\$	\$	\$	\$
30 List:	\$	\$	\$	\$
31 List:	\$	\$	\$	\$
32 List:	\$	\$	\$	\$
33 MAINTENANCE EXPENSE	\$	\$	\$	\$
34 ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$	\$
35 LABOR, ACCOUNT 6232 6422	\$2,536.04	\$	\$	\$
36 LABOR, ACCOUNT 6232; BASIC TIME	\$	\$40.26	\$24.42	\$
37 LABOR, ACCOUNT 6232; OVERTIME	\$	\$47.58	\$29.31	\$
38 LABOR, ACCOUNT 6232; PREMIUM TIME	\$	\$54.91	\$34.20	\$
39 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
40 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
41 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
42 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
43 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
44 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
45 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
46 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
47 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
48 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
49 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
50 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
51				
52 NONRECURRING COST PER UNIT	\$2,536.04	\$	\$	\$
53 NONRECURRING RATE PER UNIT	\$2,750.00	\$	\$	\$
54 UNIT OF MEASUREMENT				
	PER CABLE	PER 1/2 HOUR, FIRST	PER 1/2 HOUR, ADDITIONAL	
55 RATIO: Rate Per Unit / Direct Cost	1.08	N/A	N/A	
56 RATIO: Rate Per Unit / Unit Cost	1.08	N/A	N/A	

## Notes:

- (1) The Equipment Installation Function includes costs of installing and testing the central office equipment dedicated to the interconnector.
- (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per DS1 arrangement, etc.

# DS1 Cross-Connection Function

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	Cross-Connect per DS1	DS1 - Local Channel CO Located Equipment		
1 TOTAL INVESTMENT: List Plant & Equip.	\$247.60	\$1,364.64	\$	\$
2 Circuit Equipment - 2232 - Dep. Life - 10.1	\$242.46	\$1,295.86	\$	\$
3 Land - 2111 - Dep. Life - Not Applicable	\$0.36	\$3.02	\$	\$
4 Building - 2121 - Dep. Life - 44.7	\$4.78	\$60.23	\$	\$
5 Electronic Digital Equipment - 2212 - N/A	\$	\$5.53	\$	\$
6 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
7 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
8 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
9 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
10 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
11 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
12 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
13 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
14 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
15 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
17 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
18 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
19 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
20 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
21 DEPRECIATION EXPENSE	\$27.26	\$153.49	\$	\$
22 COST OF MONEY (\$ Amount)	\$19.23	\$107.14	\$	\$
23 COST OF MONEY (Percentage)	12.15%	12.28%	%	%
24 FEDERAL INCOME TAX - 7220.2000	\$7.25	\$47.22	\$	\$
25 STATE AND LOCAL INCOME TAX - 7230.1000	\$1.28	\$	\$	\$
26 OTHER TAX: List Taxes - 7240.0000	\$2.97	16.52	\$	\$
27 List: Property Tax - 7240.1100	\$2.80	\$	\$	\$
28 List: Capital Stock Tax - 7240.3000	\$0.15	\$	\$	\$
29 List: Other Tax - 7240.9000	\$0.02	\$	\$	\$
30 List:	\$	\$	\$	\$
31 List:	\$	\$	\$	\$
32 List:	\$	\$	\$	\$
33 MAINTENANCE EXPENSE	\$1.98	\$15.48	\$	\$
34 ADMIN and OTHER EXPENSE: List Expense	\$9.13	\$47.37	\$	\$
35 Admin - XXXX - (Secondary Inv)	\$4.52	\$	\$	\$
36 Admin - 6115	\$0.01	\$	\$	\$
37 Admin - 6122	\$0.04	\$	\$	\$
38 Admin - 6123	\$0.25	\$	\$	\$
39 Admin - 6124	\$0.97	\$	\$	\$
40 Admin - 6532	\$0.00	\$	\$	\$
41 Admin - 6535	\$0.58	\$	\$	\$
42 Admin - 6540	\$0.08	\$	\$	\$
43 Admin - 6611	\$0.00	\$	\$	\$
44 Admin - 6612	\$0.00	\$	\$	\$
45 Admin - 6613	\$0.00	\$	\$	\$
46 Admin - 6623	\$1.84	\$	\$	\$
47 Admin - 6711	\$0.00	\$	\$	\$
48 Admin - 6712	\$0.00	\$	\$	\$
49 Admin - 6721	\$0.42	\$	\$	\$
50 Admin - 6722	\$0.00	\$	\$	\$
51 Admin - 6723	\$0.00	\$	\$	\$
52 Admin - 6724	\$0.42	\$	\$	\$
53 Admin - 6725	\$0.00	\$	\$	\$
54 Admin - 6726	\$0.00	\$	\$	\$
55 Admin - 6727	\$0.00	\$	\$	\$
56 Admin - 6728	\$0.00	\$	\$	\$
57 ANNUAL COST PER UNIT	\$69.10	\$387.22	\$	\$
58 MONTHLY COST PER UNIT	\$5.76	\$32.27	\$	\$
59 MONTHLY RATE PER UNIT	\$7.50	N/A	\$	\$
60 UNIT OF MEASUREMENT	DS1 Cross-Connect	DS1 Local Channel CO Located Equip		
61 RATIO: Rate / Direct Cost	1.58	N/A		
62 RATIO: Rate / Unit Cost	1.30	N/A		

## Notes:

- (1) Cross-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.
- (2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per fl., per DS1 arrangement, etc.
- (3) BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost

# DS 1 Cross-Connection Function

## Nonrecurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	CROSS-CONNECT PER DS1	CROSS-CONNECT PER DS1		
	FIRST	ADDITIONAL		
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$	\$	\$
22	COST OF MONEY (\$ Amount)	\$	\$	\$
23	COST OF MONEY (Percentage)	%	%	%
24	FEDERAL INCOME TAX	\$	\$	\$
25	STATE AND LOCAL INCOME TAX	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	List:	\$	\$	\$
29	List:	\$	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35	LABOR, ACCOUNT 6422	\$127.13	\$10.78	\$
36	List: Name - Pt. 32 Acct No.	\$	\$	\$
37	List: Name - Pt. 32 Acct No.	\$	\$	\$
38	List: Name - Pt. 32 Acct No.	\$	\$	\$
39	List: Name - Pt. 32 Acct No.	\$	\$	\$
40	List: Name - Pt. 32 Acct No.	\$	\$	\$
41	List: Name - Pt. 32 Acct No.	\$	\$	\$
42	List: Name - Pt. 32 Acct No.	\$	\$	\$
43	List: Name - Pt. 32 Acct No.	\$	\$	\$
44	List: Name - Pt. 32 Acct No.	\$	\$	\$
45	List: Name - Pt. 32 Acct No.	\$	\$	\$
46	List: Name - Pt. 32 Acct No.	\$	\$	\$
47	List: Name - Pt. 32 Acct No.	\$	\$	\$
48	List: Name - Pt. 32 Acct No.	\$	\$	\$
49	List: Name - Pt. 32 Acct No.	\$	\$	\$
50	List: Name - Pt. 32 Acct No.	\$	\$	\$
51	List: Name - Pt. 32 Acct No.	\$	\$	\$
52	List: Name - Pt. 32 Acct No.	\$	\$	\$
53	List: Name - Pt. 32 Acct No.	\$	\$	\$
54	List: Name - Pt. 32 Acct No.	\$	\$	\$
55	List: Name - Pt. 32 Acct No.	\$	\$	\$
56	List: Name - Pt. 32 Acct No.	\$	\$	\$
57				
58	NONRECURRING COST PER UNIT	\$127.13	\$10.78	\$
59	NONRECURRING RATE PER UNIT	\$155.00	\$14.00	\$
60	UNIT OF MEASUREMENT	PER CROSS-CONNECT	PER CROSS-CONNECT	
61	RATIO: Rate Per Unit / Direct Cost	1.22	1.30	
62	RATIO: Rate Per Unit / Unit Cost	1.22	1.30	

### Notes:

(1) Cross-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.

(2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft per DS1 arrangement, etc.

# DS1 Provisioning Function

Nonrecurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	APPLICATION FEE			
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$	\$	\$
22	COST OF MONEY (\$ Amount)	\$	\$	\$
23	COST OF MONEY (Percentage)	%	%	%
24	FEDERAL INCOME TAX	\$	\$	\$
25	STATE AND LOCAL INCOME TAX	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	List:	\$	\$	\$
29	List:	\$	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35	LABOR, ACCOUNT 6422	\$2,446.61	\$	\$
36	List: Name - Pl. 32 Acct No.	\$	\$	\$
37	List: Name - Pl. 32 Acct No.	\$	\$	\$
38	List: Name - Pl. 32 Acct No.	\$	\$	\$
39	List: Name - Pl. 32 Acct No.	\$	\$	\$
40	List: Name - Pl. 32 Acct No.	\$	\$	\$
41	List: Name - Pl. 32 Acct No.	\$	\$	\$
42	List: Name - Pl. 32 Acct No.	\$	\$	\$
43	List: Name - Pl. 32 Acct No.	\$	\$	\$
44	List: Name - Pl. 32 Acct No.	\$	\$	\$
45	List: Name - Pl. 32 Acct No.	\$	\$	\$
46	List: Name - Pl. 32 Acct No.	\$	\$	\$
47	List: Name - Pl. 32 Acct No.	\$	\$	\$
48	List: Name - Pl. 32 Acct No.	\$	\$	\$
49	List: Name - Pl. 32 Acct No.	\$	\$	\$
50	List: Name - Pl. 32 Acct No.	\$	\$	\$
51				
52	NONRECURRING COST PER UNIT	\$2,446.61	\$	\$
53	NONRECURRING RATE PER UNIT	\$2,848.30	\$	\$
54	UNIT OF MEASUREMENT	PER LOCATION		
55	RATIO: Rate Per Unit / Direct Cost	1.16		
56	RATIO: Rate Per Unit / Unit Cost	1.16		

## Notes:

- (1) Provisioning Function includes all costs associated with service order processing and design engineering for equipment dedicated to the interconnector.
- (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per DS1 arrangement, per additional DS1 arrangement, etc.

# DS3 Provisioning Function

Nonrecurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	APPLICATION FEE			
1 TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$	\$
2 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
3 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
4 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
5 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
6 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
7 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
8 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
9 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
10 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
11 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
12 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
13 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
14 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
15 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
16 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
17 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
18 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
19 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
20 List: Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$	\$
21 DEPRECIATION EXPENSE	\$	\$	\$	\$
22 COST OF MONEY (\$ Amount)	\$	\$	\$	\$
23 COST OF MONEY (Percentage)	%	%	%	%
24 FEDERAL INCOME TAX	\$	\$	\$	\$
25 STATE AND LOCAL INCOME TAX	\$	\$	\$	\$
26 OTHER TAX: List Taxes	\$	\$	\$	\$
27 List: Property Tax	\$	\$	\$	\$
28 List:	\$	\$	\$	\$
29 List:	\$	\$	\$	\$
30 List:	\$	\$	\$	\$
31 List:	\$	\$	\$	\$
32 List:	\$	\$	\$	\$
33 MAINTENANCE EXPENSE	\$	\$	\$	\$
34 ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$	\$
35 LABOR, ACCOUNT 6422	\$2,446.61	\$	\$	\$
36 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
37 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
38 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
39 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
40 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
41 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
42 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
43 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
44 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
45 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
46 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
47 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
48 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
49 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
50 List: Name - Pl. 32 Acct No.	\$	\$	\$	\$
51				
52 NONRECURRING COST PER UNIT	\$2,446.61	\$	\$	\$
53 NONRECURRING RATE PER UNIT	\$2,848.30	\$	\$	\$
54 UNIT OF MEASUREMENT	PER LOCATION			
55 RATIO: Rate Per Unit / Direct Cost	1.16			
56 RATIO: Rate Per Unit / Unit Cost	1.16			

## Notes:

- (1) Provisioning Function includes all costs associated with service order processing and design engineering for equipment dedicated to the interconnector.
- (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per DS1 arrangement, per additional DS1 arrangement, etc.

# DS3 Cross-Connection Function

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	Over-Costs per DS3	DS3 Switched Transport Local Channel CO Located Equipment		
1 TOTAL INVESTMENT: List Plant & Equip.	\$2,071.31	\$13,832.07	\$	\$
2 Circuit Equipment - 2232 - Dep. Life - 10.1	\$2,028.33	\$12,949.65	\$	\$
3 Lead - 2111 - Dep. Life - Not Applicable	\$3.00	\$38.78	\$	\$
4 Building - 2121 - Dep. Life - 44.7	\$39.98	\$843.63	\$	\$
5 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
6 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
7 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
8 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
9 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
10 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
11 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
12 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
13 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
14 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
15 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
17 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
18 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
19 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
20 List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$	\$
21 DEPRECIATION EXPENSE	\$228.01	\$1,893.41	\$	\$
22 COST OF MONEY (\$ Amount)	\$160.91	\$1,079.96	\$	\$
23 COST OF MONEY (Percentage)	12.15%	12.27%	%	%
24 FEDERAL INCOME TAX - 7220.2000	\$80.69	\$477.62	\$	\$
25 STATE AND LOCAL INCOME TAX - 7230.1000	\$10.67	\$	\$	\$
26 OTHER TAX: List Taxes - 7240.0000	\$24.86	\$172.89	\$	\$
27 List: Property Tax - 7240.1100	\$23.41	\$	\$	\$
28 List: Capital Stock Tax - 7240.3000	\$1.24	\$	\$	\$
29 List: Other Tax - 7240.9000	\$0.21	\$	\$	\$
30 List:	\$	\$	\$	\$
31 List:	\$	\$	\$	\$
32 List:	\$	\$	\$	\$
33 MAINTENANCE EXPENSE	\$18.56	\$238.97	\$	\$
34 ADMIN and OTHER EXPENSE: List Expense	\$76.34	\$471.37	\$	\$
35 Admin - XXXX - (Secondary Inv)	\$37.80	\$	\$	\$
36 Admin - 6115	\$0.08	\$	\$	\$
37 Admin - 6122	\$0.31	\$	\$	\$
38 Admin - 6123	\$2.09	\$	\$	\$
39 Admin - 6124	\$8.14	\$	\$	\$
40 Admin - 6532	\$0.00	\$	\$	\$
41 Admin - 6535	\$4.87	\$	\$	\$
42 Admin - 6540	\$0.66	\$	\$	\$
43 Admin - 6611	\$0.00	\$	\$	\$
44 Admin - 6612	\$0.00	\$	\$	\$
45 Admin - 6613	\$0.00	\$	\$	\$
46 Admin - 6623	\$15.41	\$	\$	\$
47 Admin - 6711	\$0.00	\$	\$	\$
48 Admin - 6712	\$0.00	\$	\$	\$
49 Admin - 6721	\$3.50	\$	\$	\$
50 Admin - 6722	\$0.00	\$	\$	\$
51 Admin - 6723	\$0.00	\$	\$	\$
52 Admin - 6724	\$3.48	\$	\$	\$
53 Admin - 6725	\$0.00	\$	\$	\$
54 Admin - 6726	\$0.00	\$	\$	\$
55 Admin - 6727	\$0.00	\$	\$	\$
56 Admin - 6728	\$0.00	\$	\$	\$
57 ANNUAL COST PER UNIT	\$578.04	\$4,334.23	\$	\$
58 MONTHLY COST PER UNIT	\$48.17	\$361.19	\$	\$
59 MONTHLY RATE PER UNIT	\$56.25	N/A	\$	\$
60 UNIT OF MEASUREMENT	DS3 Cross-Connect	DS3 Local Channel CO Located Equipment		
61 RATIO: Rate / Direct Cost	1.42	N/A		
62 RATIO: Rate / Unit Cost	1.17	N/A		

## Notes:

- (1) Cross-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.
- (2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS3 arrangement, etc.
- (3) BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost



## DS 3 Cross-Connection Function

Nonrecurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	CROSS-CONNECT - PER DS3	CROSS-CONNECT - PER DS3		
	FIRST	ADDITIONAL		
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$	\$	\$
22	COST OF MONEY (\$ Amount)	\$	\$	\$
23	COST OF MONEY (Percentage)	%	%	%
24	FEDERAL INCOME TAX	\$	\$	\$
25	STATE AND LOCAL INCOME TAX	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	List:	\$	\$	\$
29	List:	\$	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35	LABOR, ACCOUNT 6422	\$129.62	\$10.15	\$
36	List: Name - Pt. 32 Acct No.	\$	\$	\$
37	List: Name - Pt. 32 Acct No.	\$	\$	\$
38	List: Name - Pt. 32 Acct No.	\$	\$	\$
39	List: Name - Pt. 32 Acct No.	\$	\$	\$
40	List: Name - Pt. 32 Acct No.	\$	\$	\$
41	List: Name - Pt. 32 Acct No.	\$	\$	\$
42	List: Name - Pt. 32 Acct No.	\$	\$	\$
43	List: Name - Pt. 32 Acct No.	\$	\$	\$
44	List: Name - Pt. 32 Acct No.	\$	\$	\$
45	List: Name - Pt. 32 Acct No.	\$	\$	\$
46	List: Name - Pt. 32 Acct No.	\$	\$	\$
47	List: Name - Pt. 32 Acct No.	\$	\$	\$
48	List: Name - Pt. 32 Acct No.	\$	\$	\$
49	List: Name - Pt. 32 Acct No.	\$	\$	\$
50	List: Name - Pt. 32 Acct No.	\$	\$	\$
51	List: Name - Pt. 32 Acct No.	\$	\$	\$
52	List: Name - Pt. 32 Acct No.	\$	\$	\$
53	List: Name - Pt. 32 Acct No.	\$	\$	\$
54	List: Name - Pt. 32 Acct No.	\$	\$	\$
55	List: Name - Pt. 32 Acct No.	\$	\$	\$
56	List: Name - Pt. 32 Acct No.	\$	\$	\$
57				
58	NONRECURRING COST PER UNIT	\$129.62	\$10.15	\$
59	NONRECURRING RATE PER UNIT	\$151.90	\$11.83	\$
60	UNIT OF MEASUREMENT			
	PER CROSS-CONNECT	PER CROSS-CONNECT		
61	RATIO: Rate Per Unit / Direct Cost	1.17	1.17	
62	RATIO: Rate Per Unit / Unit Cost	1.17	1.17	

**Notes:**

(1) Cross-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.

(2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS3 arrangement, etc.